

HOKES BLUFF

Posted 5/25/17

Effective June 1, 2017.

The City of Hokes Bluff has increased their sales and use taxes as shown below:

Sales & Use Taxes:	OLD RATES	NEW RATES
General Rate	4.000	5.000
Admissions to places of amusement and entertainment	4.000	5.000
Retail Selling Price of food for human consumption sold through vending machines	4.000	5.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers	1.000	1.000
Withdrawal fee for automotive vehicle dealers only	25.00	25.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your City of Hokes Bluff sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Hokes Bluff sales and use taxes, please contact:

STACS
PO Box 3989
Muscle Shoals, AL 35662
1-800-355-8291

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

State of Alabama }
County of Etowah }
City of Hokes Bluff }

ORDINANCE NO. HB-2017-002

AN ORDINANCE TO REPEAL ORDINANCE HB-2017-1 AND AMEND HB2005-004 INCREASING THE RATE OF SALES TAX

RECITALS

Ordinance No. HB-2005-004 was passed by the City Council of the City of Hokes Bluff, Alabama, on 26th October 1998.

Now, therefore, the City Council of the City of Hokes Bluff, Alabama ordains as follows:

- 1) REPEAL OF PRIOR ORDINANCE. ORDINANCE NO. HB-2017-01 IS HEREBY RESCINDED AND REPEALED AS OF THE EFFECTIVE DATE OF THIS ORDINANCE.
- 2) AMENDMENT TO ORDINANCE NUMBER HB-2005-004 Section One (a), (b), (f) Section Four (a), Section Ten: AN ORDINANCE INCREASING THE SALES TAX RATE FOR THE CITY OF HOKES BLUFF, ALABAMA.

Section 1 Ordinance HB 2005-004 is amended as follows:

- (a) Upon every person, firm or corporation (including the State of Alabama, the University of Alabama, Auburn University and all other institutions of higher learning in the state, whether such institutions be denominational, state, county or municipal institutions, and any association or other agency or instrumentality of such institutions) engaged, or continuing within the City of Hokes Bluff, Alabama in business of selling at retail any tangible personal property whatsoever, including merchandise and commodities for every kind and character, (not including, however bonds or other evidences of debts or stocks, nor sale or sales of material and supplies to any person for use in fulfilling a contract for the painting, repair or reconditioning of vessels, barges, ships and other watercraft of over fifty tons burden), an amount equal to five percent (5%) of the gross proceeds of sales of the business except where a different amount is expressly provided herein. Provided, however, that any person engaging or continuing in business as a retailer and wholesaler or jobber shall pay the tax required on the gross proceeds of retail sales of such business at the rates specified, when his books are kept so as to show separately the gross proceeds of sales of each business and when his books are not so kept he shall pay the tax as retailer on the gross sales of the business.
- (b) Upon every person, firm or corporation engaged, or continuing within the City of Hokes Bluff, Alabama, in the business of conducting, or operating, places of amusement or entertainment, billiard and pool rooms, bowling alleys, amusement devices, musical devices, theaters, opera houses, moving picture shows, vaudevilles, amusement parks, athletic contests, including wrestling matches, prize fights, boxing and wrestling exhibitions, football and baseball games, (including athletic contests, conducted by or under the auspices of any educational institutions with the City of Hokes Bluff Alabama, or any athletic association thereof, or other association whether such institution or association be a denominational, a state, or county, or a municipal institution or association or a state, county or city school, or other institution,

kind and description within the City of Hokes Bluff, Alabama, and an amount equal to five percent (5%).

(f) Upon every person, firm or corporation engaged or continuing within the City of Hokes Bluff, Alabama in the business of selling through coin-operated dispensing machines, food and food products for human consumption, not including beverages other than coffee, milk, milk products and substitutes therefore, there is hereby levied a tax equal to five percent (5%) of the cost of such food, food products and beverages sold through such machines, which cost for the purpose of this subsection shall be the gross proceeds of sales of such business.

Section 5 Ordinance HB 2005-004 is amended as follows:

(a) An excise tax is hereby imposed on the storage, use or other consumption in the City of Hokes Bluff of tangible personal property (not including materials and supplies bought for use in fulfilling a contract for the painting, repairing, or reconditioning of vessels, barges, ships and other water craft of more than fifty tons burden) purchased at retail on or after the effective date of this ordinance for storage, use or other consumption in the City of Hokes Bluff, except as provided in subsections (b),(c) and (d), at the rate of five percent (5%) of the sales price of such property within the corporate limits of said City of Hokes Bluff.

Section 10 Ordinance HB 2005-004 is amended as follows:

Effective Date. This ordinance shall become effective on the 1st day of June 2017, and the first payment of taxes hereunder shall be due and payable on the twentieth day of July 2017. The ordinance shall remain in full force and effect and shall apply to each month of the year 2017 beginning with the month June and to each month of each calendar year thereafter from year to year.

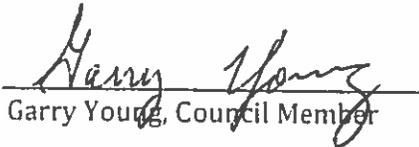
2) "Those provisions of Ord. HB-2005-004 not expressly amended by this Ordinance shall remain in full force and effect.:

Adopted and approved the 30thth of March 2017.



Scott Reeves, Mayor

John Moore, Mayor Pro-Tem



Garry Young, Council Member



Larry Sandlin, Council Member



Scott Hassell, Council Member

Eric Estes, Council Member

ATTEST:



Lisa C. Johnson CMC
City Clerk/Treasurer

Ordinance No. HB-2017-002

CERTIFICATE OF ADOPTION

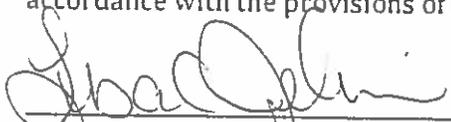
I, Lisa C. Johnson, City Clerk/Treasurer of the City of Hokes Bluff, Alabama do hereby certify that the foregoing Ordinance No. HB-2017-002 was duly adopted at a meeting of the Hokes City Council on the 30th day of March 2017 and that such action has been recorded in the official minutes of the Hokes Bluff City Council.



Lisa C. Johnson, CMC
City Clerk/Treasurer

CERTIFICATION OF PUBLICATION

I, Lisa C. Johnson, City Clerk/Treasurer of the City of Hokes Bluff, Alabama do hereby certify that the foregoing Ordinance was posted in three (3) public places, within the City, one (1) of which was in the Office of the Mayor and two (2) other public places, beginning on the 31 day of March 2017 in accordance with the provisions of Code of Alabama 1975, Section 11-45-2, as amended.



Lisa C. Johnson, CMC
City Clerk/Treasurer